



General Assembly

Distr.: General
5 December 2017Seventy-second session
Agenda items 134 and 145**Resolution adopted by the General Assembly
on 1 December 2017***[on the report of the Fifth Committee (A/72/610)]***72/18. Report on the activities of the Office of Internal
Oversight Services***The General Assembly,***I
Activities of the Office of Internal Oversight Services**

Recalling its resolutions 48/218 B of 29 July 1994, 54/244 of 23 December 1999, 59/272 of 23 December 2004, 60/259 of 8 May 2006, 63/265 of 24 December 2008, 64/232 of 22 December 2009, 64/263 of 29 March 2010, 65/250 of 24 December 2010, 66/236 of 24 December 2011, 67/258 of 12 April 2013, 68/21 of 4 December 2013, 69/252 of 29 December 2014, 70/111 of 14 December 2015 and 71/7 of 27 October 2016,

Having considered the report of the Office of Internal Oversight Services on its activities for the period from 1 July 2016 to 30 June 2017,¹

- 1. Reaffirms its primary role in the consideration of and action taken on reports submitted to it;*
- 2. Also reaffirms its oversight role and the role of the Fifth Committee in administrative and budgetary matters;*
- 3. Further reaffirms the independence and the separate and distinct roles of the internal and external oversight mechanisms;*
- 4. Recalls that the Office of Internal Oversight Services of the Secretariat shall exercise operational independence relating to the performance of its internal oversight functions, under the authority of the Secretary-General, in accordance with the relevant resolutions;*

¹ A/72/330 (Part I) and A/72/330 (Part I)/Add.1.



5. *Reaffirms* the operational independence of the Office, which is vital for ensuring that its internal oversight functions are carried out in a credible, factual and unbiased manner, and also reaffirms the authority of the Office to initiate, carry out and report on any action that it considers necessary to fulfil its oversight functions;
6. *Encourages* United Nations internal and external oversight bodies to further enhance the level of cooperation with one another, such as through joint work-planning sessions, without prejudice to the independence of each;
7. *Recognizes* the important roles of the oversight bodies in contributing to improvements in the effectiveness, transparency and accountability of the Organization;
8. *Requests* the Secretary-General to continue to promote effective coordination and collaboration with regard to the audit, evaluation and investigation functions of the Office in order to ensure an integrated approach to its oversight function, bearing in mind the operational independence of the Office;
9. *Also requests* the Secretary-General to ensure that the annual reports of the Office continue to include a brief description of any impairment of its independence;
10. *Takes note* of the report of the Office;¹
11. *Requests* the Secretary-General to ensure that all relevant resolutions pertaining to the work of the Office are brought to the attention of the relevant managers;
12. *Also requests* the Secretary-General to ensure that all relevant resolutions, including those of a cross-cutting nature, are brought to the attention of relevant managers and that the Office also takes those resolutions into account in the conduct of its activities;
13. *Further requests* the Secretary-General to continue to ensure the full implementation of the accepted recommendations of the Office, including those relating to cost avoidance, recovery of overpayments, efficiency gains and other improvements, in a prompt and timely manner, and to provide detailed justifications in cases in which recommendations of the Office are not accepted;
14. *Welcomes* the efforts of the Office to promote the Organization's zero-tolerance approach to fraud and corruption, and encourages the Office to continue to investigate and audit cases of fraud and corruption;
15. *Notes* the role of the Office as the central intake mechanism for fraud and corruption allegations in the Secretariat, and encourages the Office to consider calls to expand the reporting and recording of all forms of misconduct as part of renewed efforts to strengthen and professionalize the investigations function of the United Nations system;
16. *Welcomes* the progress made by the Office in reducing the average time taken to complete investigations and associated reports, and encourages the Office to continue to reduce the average length of time to six months;
17. *Notes* the efforts of the Office to bring clarity and transparency to the conclusions and recommendations of audits, and in this regard encourages the Office to standardize its approach, as appropriate;
18. *Welcomes* the efforts and progress made by the Office in reducing the number of vacant posts, and requests the Secretary-General to continue to make every effort to fill the remaining vacant posts, particularly in the Investigations Division and in the field, in accordance with the relevant provisions governing recruitment in the United Nations;

II

Activities of the Independent Audit Advisory Committee

Recalling its resolutions 61/275 of 29 June 2007, 64/263, section II of its resolution 66/236, section II of its resolution 67/258, section II of its resolution 68/21, section II of its resolution 69/252, section II of its resolution 70/111 and section II of its resolution 71/7,

Having considered the report of the Independent Audit Advisory Committee on its activities for the period from 1 August 2016 to 31 July 2017,²

1. *Notes with appreciation* the work of the Independent Audit Advisory Committee;
2. *Reaffirms* the terms of reference of the Committee, as contained in the annex to its resolution 61/275;
3. *Endorses* the observations, comments and recommendations contained in paragraphs 17, 20, 23, 27, 30, 31, 33, 39, 43, 47, 55, 58, 60, 63, 66, 74, 79, 82, 86, 92, 93, 94, 98 and 102 of the report of the Committee;³
4. *Encourages* the Committee to continue its consultations with all relevant United Nations bodies, as appropriate;
5. *Invites* the Committee to continue to examine the operational independence of the Office of Internal Oversight Services, including on budgetary matters;

III

Joint Inspection Unit

Having considered the reports of the Joint Inspection Unit on the state of the internal audit function in the United Nations system³ and on donor-led assessments of the United Nations system organizations,⁴ as well as the related notes by the Secretary-General transmitting his comments and those of the United Nations System Chief Executives Board for Coordination thereon,⁵

Notes with appreciation the reports of the Joint Inspection Unit.^{3,4}

61st plenary meeting
1 December 2017

² A/72/295.

³ A/72/120.

⁴ A/72/298.

⁵ A/72/120/Add.1 and A/72/298/Add.1.